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June 29, 2006

Mary L. Cottrell, Secretary
Department of Telecommunications & Energy
One South Station
2nd Floor
Boston, Massachusetts 02110

RE: Request for Advisory Opinion on Fiscal Controls for Municipal Utilities
Docket 06-29

Dear Secretary Cottrell:

Enclosed for filing with the Department of Telecommunications and Energy ("DTE") please find a reply comment to letter of the Board of Electric Commissioners, which is presented in support to advisory opinion request of the Massachusetts Inspector General dated May 10, 2006. You will noted that the letter was initially presented to Judith Judson, Chairman of the Board of Commissioners – but evidently in order for you to consider the views of the Board of Electric Commissioners in this matter you need to receive this information via this method.

Copies of this letter and the Board's comment of May 10, 2006 have been sent by e-mail to dte.efiling@state.ma.us and julie.westwater@state.ma.us and by U.S. mail, first class postage prepaid, to the persons listed below.

Please feel free to contact this office should you have any questions.

Sincerely,

James C. Moynihan
General Manager

cc: Mr. Paul Osborne
Rates and Revenue Requirements Division
Department of Telecommunications & Energy
One South Station
2nd Floor
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Mr. A. John Sullivan
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N. Read, Office of the Inspector General

file: letter -